

93963

Form **668(C)** (8-81)

Department of the Treasury - Internal Revenue Service

(Rev. August 1981)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Seattle 91-01	Serial Number 91-01-0000	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Phillip D. and Florence H. Scheel

Residence

P.O. Box 475**Carson, WA 98610**

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-80	06-08-81		2,826.22

Place of Filing

Skamania County Auditor, Stevenson, Washington #4523Total \$ **2,826.22**This notice was prepared and signed at **Seattle, Washington** on this,the **10th** day of **May**, 19 **82**

Signature

Title

Karol Mohr

Chief, Office Branch

(Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, 1950-1, C.B. 125.)

Registered

Part 1 — To be kept by recording office

Form 668(C) (8-81)

Filed this

17th

day of

May, 1982, at Miami

Clerk for Registrar

Notice of Tax Lien

No. 93963

United States

PHILIP D. SCHULTZ
ET UX

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a payment reducing the liability arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(b) **Protection For Certain Interests Even Though Notice Filed.** — Even though notice of a lien imposed by section 6321 has been filed, such notice shall not be valid:

(1) **Place For Filing Notice: Form.** —

(A) **Place For Filing.** — Notice referred to in subsection (a) shall be filed

(i) Under State Laws

(ii) **Real Property.** — In the case of real property, in the office within the State (or the county, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated, and

(iii) **Personal Property.** — In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated, or

(B) **With Clerk Of District Court.** — In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not, by law, designated one office

within which the recordings in Subparagraph (A), or (B), With Recorder Of Deeds Of The District Of Columbia or the office of the Recorder Of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Notice Of Property Subject To Lien.** — For purposes of Subparagraph (1)(ii), property shall be deemed to be situated

(A) **Real Property.** — In the case of real property, at its physical location; and

(B) **Personal Property.** — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

(3) **Notice Of Partnership.** — If, the residence of a partner or partnership shall be deemed to be the place at which the partnership exercises control of the business is located, and the residence of a partner whose residence is within the United States shall be deemed to be in the District of Columbia.

(4) **Form.** — The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law requiring the form or content of a notification.

(c) **Refiling Of Notice.** — For purposes of this section:

(1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in Subparagraph (1) during the period within which such notice of lien shall be treated as filed in the State in which it is filed in accordance with subsection (b) after the expiration of such refiling period.

(2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in the case of real property, the notice of refiling is ventured and recorded in an index to the extent required by subsection (1)(ii); and

But in any case in which 90 days or more prior to the date of a refiling notice of lien under Subparagraph (1) the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (b) in the State in which such residence is located,

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means

(A) the one-year period ending 30 days after the expiration of 18 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary may issue a certificate of release of any lien imposed with respect to any internal revenue tax if

(1) **Liability Satisfied or Unenforceable.** — The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.** — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time) and that is in accordance with such requirements relating to terms, conditions, and form of the bond and securities therein as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(a) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** —

(1) **Disclosure of amounts of outstanding lien.** — If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.